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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

----- X
In re: :

DELTA AIR LINES, INC. et al., :

Debtors. :

Chapter 11

Case No. 05-17923 (ASH)

(Jointly Administered)
----- X

**APPELLEES' COUNTER-DESIGNATION OF ITEMS
FOR INCLUSION IN RECORD ON APPEAL**

Pursuant to Rule 8006 of the Federal Rules of Bankruptcy Procedure, Appellees Delta Air Lines, Inc. ("**Delta**") and the Post-Effective Date Committee established through Delta's confirmed plan of reorganization (the "**Committee**"), through their undersigned counsel, hereby designate the following items to be included in the record on appeal in connection with the appeal by Bell Atlantic Tricon Leasing Corporation, NCC Golf Company, NCC Key Company, and NCC Charlie Company from the Order With Respect to Substitute TIA/SLV Objection 3, entered on February 8, 2008:

1. TIA/SLV Objection 1: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by DFO Partnership and the Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket. No. 4627].

2. TIA/SLV Objection 2: Objection By Delta Air Lines, Inc. and The Official Committee of Unsecured Creditors to Certain Claims Filed by Northwestern Mutual Life Insurance Company and The Bank Of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 4628].

3. Response of DFO Partnership to TIA/SLV Objection 1: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by DFO Partnership and the Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 4822].

4. Affidavit of David B. Gebler In Support Of Response Of DFO Partnership To TIA/SLV Objection 1: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by DFO Partnership and The Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 4823].

5. Affidavit of Timothy C. Glenn in Support of Response of DFO Partnership to TIA/SLV Objection 1: Objection by Delta Airlines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims filed by DFO Partnership and the Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 5231].

6. Exhibits A through D to Affidavit of David B. Gebler in Support of Response by DFO Partnership to TIA/SLV Objection 1: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by DFO Partnership and The Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 5347].

7. Response of The Northwestern Mutual Life Insurance Company to TIA/SLV Objection 2: Objection By Delta Air Lines, Inc. and The Official Committee of Unsecured Creditors to Certain Claims Filed by Northwestern Mutual Life Insurance Company and The Bank Of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 5357].

8. Declaration of Karen Stevens in Support of The Response of The Northwestern Mutual Life Insurance Company to TIA/SLV Objection 2: Objection By Delta Air Lines, Inc. and The Official Committee of Unsecured Creditors to Certain Claims Filed by Northwestern Mutual Life Insurance Company and The Bank Of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 5360].

9. First Amended Affidavit Of David B. Gebler In Support Of Response Of DFO Partnership To TIA/SLV Objection 1 [Docket No. 5362].

10. Certain Exhibits to the Declaration of Karen Stevens in Support of the Response of The Northwestern Mutual Life Insurance Company to TIA/SLV Objection 2: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by Northwestern Mutual Life Insurance Company and the Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 5389].

11. Response of The Bank of New York, As Indenture Trustee, To TIA/SLV Objection 2: Objection By Delta Air Lines, Inc. and The Official Committee of Unsecured Creditors to Certain Claims Filed by Northwestern Mutual Life Insurance Company and The Bank Of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 5406].

12. Declaration of Michael J. Edelman in Support of Response of Strategic Value Partners, LLC to TIA/SLV Objection 1 [Docket No. 5453].

13. Declaration of Michael J. Edelman in Support of Response of Strategic Value Partners, LLC to TIA/SLV Objection 2 [Docket No. 5454].

14. Reply in Support of Debtors' TIA/SLV Objection 2: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by Northwestern Mutual Life Insurance Company and the Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 5456].

15. TIA/SLV Objection 1: Reply Memorandum of Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors [Docket No. 5458].

16. Declaration of Lisa Hill Fenning in Support of the Response of The Northwestern Mutual Life Insurance Company to TIA/SLV Objection 2: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by Northwestern Mutual Life Insurance Company and the Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 5475].

17. Supplement to the Response of the Verizon Owner Participants as Amicus Curiae Pursuant to 11 U.S.C. Section 1109(B) to Debtors TIA/SLV Objections 1 through 4 [Docket No. 5609].

18. TIA/SLV Objection 5I: Objection by Delta Air Lines, Inc. to Certain Claims Asserted by AT&T Credit Holdings and The Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 5775].

19. Debtors' Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code, dated April 25, 2007 [Docket No. 5998].

20. Order confirming Debtors' Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code, dated April 25, 2007 [Docket No. 5998].

21. Declaration of Richard G. Smolev Supplementing the Motion of DFO Partnership for Reconsideration of Courts May 16, 2007 Decision on TIA/SLV Objection 1 [Docket No. 6561].

22. DFO Partnership's Second Supplement to Motion for Reconsideration of Decision on TIA/SLV Objections 1 and 2 [Docket No. 6594].

23. Agenda Letter Re: Omnibus Hearing Scheduled for August 20, 2007 at 2:30 P.M. [Docket No. 6613].

24. Transcript Of Hearing Held On August 20, 2007 [Docket No. 6643].

25. Notice of Motion of the Verizon Owner Participants to Intervene as a Party to Debtors' TIA/SLV Objection 3 [Docket No. 6648].

26. Notice of Designation of Test Case Objections [Docket No. 6657].

27. Letter transmitting Form of Order regarding resolution of "TIA/SLV Objection 1" and the resolution of the associated motion for reconsideration filed by DFO Partnership [Docket No. 6707].

28. Order signed on 9/20/2007 Re: TIA/SLV Objection 1 [Docket No. 6720].

29. DFO Partnership's Motion for Reconsideration of Order dated September 21, 2007 with Respect to TIA/SLV Objection 1 [Docket No. 6722].

30. Affidavit of David B. Gebler in Support of DFO Partnership's Motion for Reconsideration on TIA/SLV Objection 1 [Docket No. 6723].

31. Affidavit of Mitchell E. Menaker in Support of DFO Partnership's Motion for Reconsideration on TIA/SLV Objection 1 [Docket No. 6725].

32. Response of AT&T Credit Holdings, Inc. to TIA/SLV Objection 5I [Docket No. 6812].

33. Affidavit of Gina Kennedy in Support of Response of AT& T Credit Holdings, Inc. to TIA/SLV Objection 5I [Docket No. 6813].

34. Affidavit of Jad G. Mansour in Support of Response of AT& T Credit Holdings, Inc. to TIA/SLV Objection 5I [Docket No. 6814].

35. Response of The Bank of New York, as Indenture Trustee, To TIA/SLV Objection 5I: Objection by Delta Air Lines, Inc. and The Official Committee of Unsecured Creditors to Certain Claims Filed by AT&T and The Bank of New York For Tax Indemnities and Stipulated Loss Values, with Respect to Tail Numbers N131DN, 178DN, N962DL, N963DL, N964DL and N965DL [Docket No. 6821].

36. Declaration of Joshua Dorchak in Support of Response of The Bank of New York, as Indenture Trustee, to TIA/SLV Objection 5I (related document(s)[5775]) filed by Joshua Dorchak on behalf of The Bank of New York, as Indenture Trustee [Docket No. 6827].

37. Response by Delta Air Lines, Inc. and the Post-Effective Date Committee to DFO Partnerships Motion for Reconsideration of Order Dated September 21, 2007 with Respect to TIA/SLV Objection 1 [Docket No. 6844].

38. Response by Wilmington Trust Company, as Owner Trustee, and by Cargill Financial Services International, Inc. to DFO Partnerships Motion For Reconsideration of Order Dated September 21, 2007 with Respect to TIA/SLV Objection 1 [Docket No. 6852].

39. Reply of DFO Partnership to Response by Delta Airlines, Inc. and the Post Effective Date Committee to DFO Partnership's Motion for Reconsideration of Order dated September 20, 2007 with Respect to TIA/SLV Objection 1 [Docket No. 6875].

40. TIA/SLV Objection 5I: Reply Memorandum of Delta Air Lines, Inc. [Docket No. 6881].

41. Surreply of AT&T Credit Holdings, Inc. to TIA/SLV Objection 5I [Docket No. 6896].

42. Transcript Of Hearing Held On November 6, 2007 Re: DFO Partnerships Motion For Reconsideration [Docket No. 6939].

43. Response by Delta Air Lines, Inc. to Sur-Reply of AT&T Credit Holdings, Inc. [Docket No. 6952].

44. Agenda Letter Re: Hearing Scheduled for November 13, 2007 at 2:30 P.M. [Docket No. 6919].

45. Declaration of Michael J. Edelman in Support Varde Response to Substitute TIA/SLV Objection [Docket No. 6923].

46. Notice of Appeal of AT& T Credit Holdings, Inc. of Order on TIA/SLV Objection 5I [Docket No. 7053].

Dated: New York, New York
March 6, 2008

Respectfully submitted,

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